

# MICHIGAN Single Business Tax Amended Return

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

<b>1.</b> This return is for calendar year _____ or for the following tax year <div style="display: flex; justify-content: space-around;"><div>Beginning Date month    year</div><div>Ending Date month    year</div></div>		<b>5.</b> Federal Employer ID Number (FEIN) or TR Number <div style="border: 1px solid black; width: 100px; height: 30px; margin-left: auto;"></div>	
<b>2.</b> Name (Type or Print)  D/B/A  Street Address  City, State, ZIP Code		<b>6.</b> If discontinued, enter effective date <b>7.</b> Business Start Date	
<b>3.</b> Check this box if filing a Michigan consolidated return (attach C-8008 and approved C-8007). <input type="checkbox"/> Enter authorization number _____		<b>8.</b> Source of Change (attach supporting documentation) <input type="checkbox"/> IRS Audit <input type="checkbox"/> Amended Federal <input type="checkbox"/> Other _____	
<b>4.</b> If a member of a controlled group, check this box. (See instruction book.) <input type="checkbox"/>		<b>9.</b> Organization Type (check one) a. <input type="checkbox"/> Individual    b. <input type="checkbox"/> Fiduciary c. <input type="checkbox"/> Professional Corp.    d. <input type="checkbox"/> S Corp./LLC S Corp. e. <input type="checkbox"/> Other Corp.    f. <input type="checkbox"/> Partnership/LLC-Partnership g. <input type="checkbox"/> Limited Liability Company-Corporation	

**Complete and attach any schedules that have changed.**

10. Gross receipts .....  
11. Business income (Short-method filers: see C-8000, line 11 instructions)

**COMPENSATION**

12. Salaries, wages and other payments to employees .....  
13. Employee insurance plans - health, life .....  
14. Pension, retirement, profit sharing plans .....  
15. Other payments - supplemental unemployment benefit trust, etc. ....  
16. **Total Compensation.** Add lines 12 - 15 .....

**ADDITIONS**

17. Depreciation and other write-off of tangible assets .....  
18. Taxes imposed on or measured by income, e.g., city, state, foreign .....  
19. Single business tax .....  
20. Dividend, interest and royalty expenses .....  
21. Capital loss carryover or carryback .....  
22. Net operating loss carryover or carryback .....  
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions .....  
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see inst. ....  
25. Losses from partnerships, Account No. ....  
26. **Total Additions.** Add lines 17 - 25 .....  
27. Subtotal. Add lines 11, 16 and 26 .....

**SUBTRACTIONS**

28. Dividends, interest and royalty income included in business income .....  
29. Capital losses not deducted in arriving at business income .....  
30. Income from partnerships (Account No. ....  
or SBIR grants (see instructions), included in business income .....  
31. **Total Subtractions.** Add lines 28 - 30 .....

**TAX BASE**

32. **Tax Base.** Subtract line 31 from line 27 .....  
33. **Apportioned Tax Base.** Multiply line 32 by \_\_\_\_\_% from C-8000H .....

As Reported or Adjusted	Correct Amount
10. .00	10. .00
11. .00	11. .00
12. .00	12. .00
13. .00	13. .00
14. .00	14. .00
15. .00	15. .00
16. .00	16. .00
17. .00	17. .00
18. .00	18. .00
19. .00	19. .00
20. .00	20. .00
21. .00	21. .00
22. .00	22. .00
23. .00	23. .00
24. .00	24. .00
25. .00	25. .00
26. .00	26. .00
27. .00	27. .00
28. .00	28. .00
29. .00	29. .00
30. .00	30. .00
31. .00	31. .00
32. .00	32. .00
33. .00	33. .00

<b>64. PAYMENT.</b> Enter amount from page 2, line 60.....	<b>PAY THIS AMOUNT</b>	<b>64.</b> ..... <b>.00</b>
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**WITHOUT PAYMENT - Mail returns to:**

 **Michigan Department of Treasury**  
P.O. Box 30059  
Lansing, MI 48909

**WITH PAYMENT - Pay amount on line 64 and mail check and return to:**

 **Michigan Department of Treasury**  
Department 77375  
P.O. Box 77000  
Detroit, MI 48277-0375

Make check payable to **"State of Michigan."** Print the FEIN or TR Number and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

**TAX BASE**

34. Enter amount from line 32 or 33, whichever applies .....

As Reported or Adjusted	Correct Amount
34. _____ .00	34. _____ .00

**ADJUSTMENTS**

35. Recapture of capital acquisition deduction, from C-8000D .....

35. \_\_\_\_\_ .00

36. **Adjusted tax base before loss** deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract .....

36. \_\_\_\_\_ .00

37. Business loss deduction .....

37. \_\_\_\_\_ .00

38. **Adjusted tax base before statutory exemption.** Subtract line 37 from 36.

38. \_\_\_\_\_ .00

**STATUTORY EXEMPTION - See Form C-8043.**

39. Allowable statutory exemption from C-8043 .....

39. \_\_\_\_\_ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38 .....

40. \_\_\_\_\_ .00

Check if C-8000G is attached: ☐**REDUCTIONS, NONREFUNDABLE CREDITS, TAX**

41. Reduction to adjusted tax base, if applicable. See Form C-8000S .....

41. \_\_\_\_\_ .00

Check method being used:

☐ Compensation Reduction☐ Gross Receipts Reduction

42. Taxable base. Subtract line 41 from 40 or enter amount from C-8000S .....

42. \_\_\_\_\_ .00

43. **Tax Before All Credits.** Multiply line 42 by the applicable tax rate .....

43. \_\_\_\_\_ .00

44. **Tax After Investment Tax Credit.** See Form C-8000ITC .....

44. \_\_\_\_\_ .00

**Amend the small business and contribution credits on Form C-8000C before continuing. If not claiming these credits, enter amount from line 44 on line 45.**

45. Enter either the amount from C-8000, line 44, C-8000C or C-8009 .....

45. \_\_\_\_\_ .00

46. Unincorporated/S Corp Credit .....

46. \_\_\_\_\_ .00

47. Nonrefundable Credits .....

47. \_\_\_\_\_ .00

48. Add lines 46 and 47 .....

48. \_\_\_\_\_ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 .....

49. \_\_\_\_\_ .00

**PAYMENTS**

50. Overpayment credited from prior year .....

50. \_\_\_\_\_ .00

51. Estimated tax payments .....

51. \_\_\_\_\_ .00

52. Tax paid with request for extension .....

52. \_\_\_\_\_ .00

53. Refundable Credits from Form C-8000MC .....

53. \_\_\_\_\_ .00

54. Amount paid with original return plus additional tax paid after original return was filed .....

54. \_\_\_\_\_ .00

55. Add lines 50 - 54 .....

55. \_\_\_\_\_ .00

56. Overpayment, if any, as shown on original return or as previously adjusted .....

56. \_\_\_\_\_ .00

57. Subtract line 56 from line 55 .....

57. \_\_\_\_\_ .00

**TAX DUE/OVERPAYMENT**

58. Tax due. If line 49 is more than line 57, enter the difference .....

58. \_\_\_\_\_ .00

59. Amended return penalty \_\_\_\_\_ and interest .....

59. \_\_\_\_\_ .00

60. Add lines 58 and 59. **Enter here and on page 1, line 64** .....

60. \_\_\_\_\_ .00

61. If line 49 is less than line 57, enter the difference. This amount is overpaid .....

61. \_\_\_\_\_ .00

62. Enter the amount of overpayment on line 61 to be refunded .....

**REFUND** 62. \_\_\_\_\_ .00

63. Enter the amount of overpayment on line 61 to be credited forward .....

63. \_\_\_\_\_ .00

**TAXPAYER'S DECLARATION***I declare under penalty of perjury that this return is true and correct to the best of my knowledge.*☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

Taxpayer's Signature

Date

Title

**PREPARER'S DECLARATION***I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's Signature

Date

Business Address and Phone